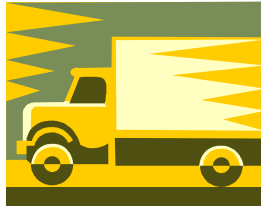


STATE OF NEW HAMPSHIRE

Department of Safety

Road Toll Bureau

(603) 271-2311



INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

New Licensee Informational Booklet
And IFTA License Application

PLEASE READ THIS BEFORE COMPLETING APPLICATION!

What is IFTA?

The International Fuel Tax Agreement (**IFTA**) is a multijurisdictional agreement among states and Canadian provinces to simplify the reporting of road tolls by interstate motor carriers. **IFTA** reporting significantly reduces the paperwork and compliance burdens for road toll reporting on motor vehicles.

Advantages of **IFTA Membership**:

- A single fuel tax license, which authorizes your vehicles to travel in all **IFTA** member jurisdictions.
- A single tax report, which provides detail about your operation in each of the **IFTA** member jurisdictions.
- Comprehensive audits on behalf of all member jurisdictions instead of numerous individual audits.
- Promotes and encourages the most efficient use of the highway system.

You may obtain an **IFTA** license in New Hampshire if you are a New Hampshire-based motor carrier and have **IFTA** qualified motor vehicles.

IFTA Qualified Vehicles

A qualified motor vehicle is a motor vehicle (or combination of vehicles) used, designed, or maintained for the transportation of persons or property and includes the following configurations:

- Two axles and a gross vehicle weight exceeding 26,000 pounds;
- Two axles and a registered gross vehicle weight exceeding 26,000 pounds;
- Three or more axles regardless of weight; or
- A combined vehicle weight exceeding 26,000 pounds.

The definition alluding to the number of axles applies only to axles on the power unit, regardless of any trailing units. A power unit with two axles, pulling a trailing unit, with a combined gross or registered weight of less than 26,001 pounds is not a qualified motor vehicle. The first three definitions of a qualified motor vehicle refer only to the power unit. The fourth definition refers to the combination of the power unit and the trailer unit. A qualified motor vehicle does not include recreational vehicles. A vehicle not meeting the definition of a qualified motor vehicle is not **IFTA** qualified and is neither issued an **IFTA** decal nor included on **IFTA** road toll returns.

New Hampshire registered vehicles, regardless of weight or fuel type, operating exclusively within the State of New Hampshire, do not require an IFTA license.

All 48 contiguous US States and most Canadian provinces are members of **IFTA**.

If you have apportioned registration for **IFTA** qualified vehicles in New Hampshire, you must have an **IFTA** account in New Hampshire, unless an **IFTA** consolidation has been requested and approved. Note that per the IFTA Articles of Agreement:

R212 Base Jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and

.**100** Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and

.**200** Where some travel is accrued by qualified motor vehicles within the fleet.

The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

IFTA Licensing:

An IFTA license application is provided on Page 14. Completed applications, RT-129 must be submitted along with the required decal fees to the Road Toll Bureau, 33 Hazen Drive, Concord, NH 03305.

IFTA License and Decals:

One license will be issued to each licensee. Licensees must carry a copy of the license in each vehicle. Additionally, a set of two decals is issued for each vehicle. The decals must be placed on the exterior portion of both sides of the cab. The IFTA license and decals are valid for the calendar year and must be renewed each year. All carriers with qualified motor vehicles, with an existing license or permit, shall be allowed a two-month grace period (or until February 28) to display the **IFTA** decals. For your convenience, **Important Law Cites (Page 10)** along with a **"Decal Inventory Sheet"(Page 16)** is provided to help you in your recordkeeping and decal accountability.

Temporary IFTA Permits

A 30-day temporary **IFTA** permit may be issued to a current licensee in good standing. This temporary permit is to be used instead of display of the permanent annual decals. Its purpose is to give the carrier adequate time to receive and affix the permanent decals on an added vehicle. It is not intended to replace the need to renew in a timely manner. This permit will be valid in all member jurisdictions, and will cost \$10.00 each. The permits will not need to be displayed, but must be carried in the vehicle.

The Road Toll Bureau also issues a 3-day Temporary Authorization available for a fee of \$10.00 (IFTA) and \$15.00 (IRP) which is available through wire services such as Transceiver

United and Xerox (available within the Road Toll Bureau office) and directly over the counter.

The last type of temporary permit is the Dealer-Issued Temporary, which is issued to a truck dealer at a cost of \$5.00 each. This permit is for the purposes of allowing a non-IFTA licensed vehicle from another jurisdiction the right to travel within New Hampshire for the purpose of seeking repairs on a qualified vehicle. The permit is vehicle specific.

IFTA Reporting:

IFTA licensees file one return, quarterly, with the base jurisdiction that issued their license and decals. Fuel used in all jurisdictions for that period is covered by the report. A separate schedule for each type of fuel (diesel, gasoline, gasohol, propane/LNG, and natural gas) must be submitted as part of the report. The road tolls due is calculated by netting the road tolls due the various jurisdictions against the tax paid credit earned on fuel purchases. We will send tax returns 30 days before each due date. A tax return **must be** filed for each quarter even if there were no operations in any IFTA jurisdictions for that quarter. Failure to receive the tax return does not relieve you from this obligation.

IFTA Due Dates and Payments:

Quarterly tax returns must be postmarked or hand delivered no later than the last day of the month following the close of the reporting period for which the return is due. If the last day of the month falls on a Saturday, Sunday, or a legal holiday, the next business day shall be considered the final filing date. All tax and decal payments shall be made payable to the State of New Hampshire and mailed to the address shown on the return. It is advisable that you keep a copy of any return filed for your own records.

IFTA Penalty and Interest:

A penalty of \$50.00 or 10% of the delinquent road tolls, whichever is greater, is assessed for failure to file a return or filing a late return. Interest is calculated from the date that road tolls were due for each month or fraction thereof until paid. A fraction of a month accrues a full month's interest. Interest is calculated at the rate of 1% per month. To avoid penalty for late filing, the IFTA return must be postmarked no later than midnight on the last day of the month following the close of the filing period. If a return is hand delivered, it shall be considered filed and received on the date that it was delivered to the Road Toll Bureau. If due on a weekend or holiday, the return is due on the next business day.

IFTA Required Records:

You are required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.

Fuel tax may or may not be paid at the time of delivery. In New Hampshire, road tolls shall be charged at the time of purchase of clear (undyed) special fuel. The licensee must retain copies of all delivery tickets and/or receipts. Per the IFTA Procedures Manual:

P570 TAX PAID BULK FUEL PURCHASES

.100 Bulk fuel is normally delivered into storage facilities maintained by the licensee, and fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee.

.200 Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

.300 Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.

.400 To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

- .005 Date of withdrawal;
- .010 Number of gallons or liters;
- .015 Fuel type;
- .020 Unit number; and
- .025 Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

.500 Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

Records must distinguish fuel placed into qualified vehicles from other uses (Special fuel that is exempt from road tolls). **Dyed fuels are not charged the federal taxes or road tolls and thus is not to be used for on-highway use.** Copies of all delivery tickets and receipts must be maintained, including details on all disbursements.

Over The Road (OTR) Purchases

OTR purchases must be supported by receipt or invoice, a credit card receipt, or automated vendor generated invoice or transaction listing, and must be retained by the licensee showing evidence of such purchases and tax having been paid. These records may be kept on microfilm, microfiche, or other computerized or condensed record storage system that meets the legal requirements of New Hampshire.

Individual Vehicle Mileage Records and Summaries

Acceptable records must contain mileage data on individual vehicles for each trip. Mileage recaps must also be maintained, stating miles for each vehicle for each jurisdiction in which the vehicle operated. Records must also show the taxable and nontaxable usage of fuel as well as miles traveled for taxable and nontaxable use. Individual Vehicle Mileage Records (IVMR) must include the following:

- Date of trip (starting and ending)
- Trip origin and destination
- Routes of travel
- Beginning and ending odometer or hubometer readings
- Total trip miles
- Mileage by jurisdiction
- Unit number or vehicle ID number
- Vehicle fleet number
- Registrant's name

Operational records shall contain, but not be limited to:

- Taxable and non-taxable usage of fuel;
- Distance traveled for taxable and non-taxable use; and
- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

Fuel Records

You must maintain complete records of all fuel purchased, received, and used. Taxable fuel reported as part of **IFTA** consists of gasoline, diesel, propane, blended fuels (gasohol and ethanol), compressed natural gas, liquid petroleum, and kerosene. Separate totals must be compiled for each fuel type. Records for retail fuel purchases and bulk purchases are to be maintained separately. Fuel records must contain the following:

- The date of each receipt of fuel
- The name and address of the person from whom purchased or received
- The number of gallons received
- The type of fuel
- The plate or ID number of the vehicle or equipment into which the fuel was placed

Bulk Storage Fuel

Bulk fuel is normally delivered into your storage facilities. The term "bulk fuel" can also describe mobile storage facilities such as mobile tanks used for fueling other pieces of equipment.

Tax-Paid Purchases

Receipt Documentation

In order for you to receive credit for tax-paid purchases, you must retain receipt or invoice; credit card receipt; or microfilm/microfiche of the receipt or invoice, substantiating reports filed, for 4 years.

Receipt Content

1. An acceptable receipt or invoice for tax-paid purchases taken as a credit must include, but is not limited to, the following:

- Date of purchase
- Seller's name and address
- Number of gallons purchased
- Fuel type
- Price per gallon or total amount of sale
- Unit numbers
- Purchaser's name

Be sure your vendor issues you a correct invoice with the above information. The invoices must show that the fuel tax was paid in order to support the credit taken on your return for "tax-paid gallons."

2. For withdrawals from customer-owned, toll paid storage, credit may be obtained if the following detailed records are kept (Bulk Fuel reconciliation must be maintained):

- Date of withdrawal
- Number of gallons
- Fuel type
- Equipment Unit number
- Purchases and inventory records to show that tax was paid on all bulk purchases

Per Saf-C 309.02 Off-Highway Use for Vehicles.

*(a) Pursuant to the authority granted to the commissioner by RSA 260:57 and in accordance with RSA 260:47 road tolls shall not be imposed on motor fuel purchased in New Hampshire which is used for purposes other than propelling motor vehicles over the ways of this state. For purposes of this section, **"bulk fuel storage" shall be a container greater than 55 gallons.***

3. You must show that adequate records are kept to distinguish qualified from non-qualified vehicles for all **IFTA** jurisdictions.

IFTA Audits:

Every **IFTA** license holder is subject to audit. If you are selected for an audit, you will be contacted by the Field Audit Bureau before the audit. You will be advised of the time period

to be audited and the records to be examined. The audit will be conducted on behalf of all the member jurisdictions in which your qualified motor vehicles have traveled.

If you fail to provide records for an audit, or do not maintain records from which the true liability may be determined, the Field Audit Bureau may estimate your liability. The estimate may be based on filing history, records received from third parties, industry data, or flat standard amounts (such as MPG of 4.0). The estimate is a final determination unless, in an appeal, you can show that the estimate is wrong in light of the information available.

After completion of the audit, the findings will be reported to you in writing. A copy of the findings will also be sent to any member jurisdiction affected by the audit. New Hampshire will collect any toll, penalty, and interest owed to all member jurisdictions.

If your records are not kept in New Hampshire, you may be required to pay for all travel expenses incurred by auditors in retrieving your records. Any questions pertaining to an audit should be directed to the Field Audit Bureau, IFTA Section at (603) 271-6183.

IFTA License Status:

Cancellation

You may cancel your **IFTA** account if you no longer operate qualified motor vehicles in or through two or more **IFTA** jurisdictions. To request the cancellation of your **IFTA** license, complete the tax return for the last quarter. Submit your cancellation request with your return along with your original **IFTA** fuel license and decals. Field Audit Bureau auditors may conduct an exit audit of your records before you cancel your account. All billing invoices or other invoices must be resolved before the cancellation can take effect. If a license is renewed after cancellation, a new application must be filed, and new decals obtained.

Failure to File/Suspension

If you do not pay your road tolls in full, file a tax return, or comply with **IFTA** record keeping requirements, your **IFTA** license may be suspended. You will be given notification by mail if suspension is about to occur. You cannot operate vehicles in your fleet while your license is suspended. New Hampshire law enforcement agencies and other **IFTA** jurisdictions will be notified of your **IFTA** license suspension. Suspension can be extended to your operating privileges (CDL, Operators License) as well.

Reinstatement

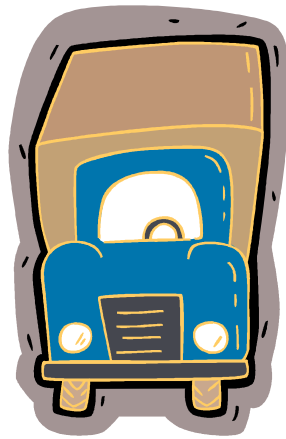
To reinstate your suspended **IFTA** license you must satisfy the requirements leading to its suspension, such as filing all missed returns and paying all amounts due, including interest and penalties. New Hampshire law enforcement agencies and other **IFTA** jurisdictions will be notified of your **IFTA** license restoration.

Copies of the International Fuel Tax Articles of Agreement, Procedures Manual, and Audit Manual are available for downloading from the IFTA Inc. web site at [HTTP://WWW.IFTACH.ORG](http://www.iftach.org).

STATE OF NEW HAMPSHIRE

Department of Safety

Road Toll Bureau



INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

APPENDIX

Important Law and Rule Cites

RSA 260:52 Road Toll on Users of Special Fuel

V. Every user of special fuel who is required to obtain an International Fuel Tax Agreement (IFTA) license under RSA 260:52, I shall make application for each vehicle on such forms as the commissioner may prescribe. Licenses shall expire on December 31 of each year, and shall be issued at a fee of \$10 per vehicle.

VI. The department may grant a temporary authorization to drive a vehicle propelled by special fuel when, in the commissioner's judgment, it would be feasible. The fee for an authorization shall be based on the approximate toll that would be due but shall be not less than \$5 for each authorization. The commissioner may adopt rules, pursuant to RSA 260:5, as the commissioner may deem necessary to carry out the provisions of this paragraph.

VII. [Repealed.]

VIII. Any user who has been issued a license in the form of a decal by the department or the user's base state, who fails to display the decal as the commissioner may prescribe shall be guilty of a violation.

IX. A user, or any agent or employee of a user, who consumes special fuel in a motor vehicle over the ways of this state when the user is not the holder of a required valid license or has not been granted temporary authorization shall be guilty of a violation. Upon conviction for a first offense, the user, agent, or employee shall, notwithstanding the provisions of title LXII, be fined not more than \$500. Upon conviction based upon a complaint which alleges that such person was driving after license suspension or revocation, or based upon a complaint which alleges that such person has had one or more prior convictions within the 12-month period preceding the date of the second or subsequent offense, if said conviction or convictions are proven, such user, agent, or employee shall, notwithstanding the provisions of title LXII, be fined not less than \$250 nor more than \$1,000.

X. Notwithstanding the provisions of RSA 594:10 and RSA 594:14, a summons may be served on the owner or lessee of any vehicle driven in violation of this subdivision by delivering the summons in hand to any person driving the vehicle, and the driving of the vehicle with the express or implied consent of the owner or user shall be deemed equivalent to an appointment by such owner or user of the driver to be the true and lawful agent upon whom may be served the summons in any action against the owner or user arising out of a violation of this subdivision.

Source. 1923, 75:5. PL 104:7. 1935, 73:8. 1941, 204:3. RL 120:10. 1943, 65:1. 1947, 138:5, 6. 1949, 32:1. RSA 265:22. 1959, 103:1; 266:1. 1963, 300:2. 1965, 355:2. 1967, 426:4. 1973, 530:39. 1977, 376:1; 558:2; 563:83. 1978, 14:3. 1979, 311:1; 358:8, VI, VII, VIII, IX, X; 496:3. 1981, 146:1; 321:10-14, 24, 27-30; 534:2, 7; 568:33. 1983, 269:1-3. 1985, 236:1-6; 383:1. 1986, 17:1; 52:1; 152:1. 1987, 179:6, 7, 9, IV-VII. 1988, 64:9, 15, 18-20. 1990, 10:3; 62:11-16. 1992, 282:10. 1994, 22:1, 2. 1996, 19:6. 1996, 292:26-31, 41, IV-VII. 2001, 121:5, eff. July 1, 2001. 2004, 194:8, eff. July 1, 2004.

RSA 260:52-d Dyed Special Fuel Not to be Used on the Ways of the State

- I. A person shall not operate a motor vehicle on the ways of this state if the fuel supply tanks of the vehicle contain dyed special fuel.
- II. A person shall not sell or deliver any dyed special fuel knowing or having reason to know that the fuel will be consumed in a highway use. A person who dispenses dyed special fuel from a retail pump that is not properly labeled with the notice required by RSA 260:52-c, or who knowingly delivers dyed special fuel into the storage tank of such a pump, shall be presumed to know that the fuel will be consumed in a highway use.
- III. A person shall not:
 - (a) Import, export, or transport within this state special fuel, other than dyed special fuel, without the license required under RSA 260:36 unless the road toll has been paid on the special fuel.
 - (b) Sell or deliver dyed special fuel from a retail pump unless the pump is properly labeled as required by RSA 260:52-c.
- IV. A person who violates any provision of this section commits a violation and shall, upon conviction, be sentenced to pay a fine of not less than \$100 nor more than \$500.
- V. In addition to any penalty provided in paragraph IV, a person who violates paragraph I or III shall be assessed a penalty of \$1,000 or \$10 per gallon of dyed special fuel involved in the sale, delivery, or consumption, whichever is greater.
- VI. Any person authorized by the department may enter any place where fuels are produced or stored, and may physically inspect any tank, reservoir, or other container that can be used for the production, storage, or transportation of special fuel, special fuel dyes, or special fuel markers. Inspection may also be made of any equipment used for or in connection with the production, storage, or transportation of special fuel, special fuel dyes, or special fuel markers, including any equipment used for the dyeing or marking of special fuel. Books, records, or other documents may be inspected to determine road toll liability. A person authorized by the department may detain a vehicle, vessel, or railroad tank car placed on a customer's siding for use or storage for the purpose of inspecting fuel tanks or fuel storage tanks as necessary to determine the amount and composition of the fuel. A person authorized by the department may take and remove samples of diesel fuel in reasonable quantities necessary to determine the composition of the fuel.

- VII. A person that refuses to allow an inspection authorized by this section commits a violation and shall, upon conviction, be sentenced to pay a fine of \$1,000 for each refusal.

Source. 2004, 194:9, eff. July 1, 2004

RSA 260:63 Statutory Lien Powers

- I. Where any road toll or other fees or charges imposed under this subdivision are not paid and due as prescribed by this subdivision, the amount including interest, together with the costs that may accrue in addition thereto, shall become a lien in favor of the state of New Hampshire upon all property and rights to property, whether real or personal, including vehicles belonging to any person upon whom the road toll or fees are imposed, as follows:
- (a) The lien shall arise at the time the road tolls or fees are due pursuant to this subdivision and shall continue until the liability for the sum, together with interest and costs, is satisfied or becomes unenforceable.
 - (b) The lien shall be valid against any subsequent mortgagee, pledgee, purchaser, or judgment creditor when notice of the lien and the sum due has been filed by the road toll administration as provided in this section. In the case of any prior mortgage on real or personal property so written as to secure present debt and also future advances by the mortgagee to the mortgagor, the lien provided for in this section, when notice thereof has been filed in the proper office, shall be subject to such prior mortgage unless the road toll administration also notifies the mortgagee of the recording of such lien in writing, in which case any indebtedness thereafter created from mortgagor to mortgagee shall be junior to the lien provided for in this section.
 - (c) Notice of the lien shall be provided to the person upon whom the road toll or fees are imposed by certified mail sent to the person's residence or principal place of business. The notice shall advise the person of the right to seek an administrative hearing pursuant to RSA 260:44 relative to the imposition of road tolls or fees within 14 days of the receipt of the notice. Upon expiration of 14 days if no hearing is requested or after a hearing if a hearing is requested, the commissioner shall issue a decision determining the amount of road tolls or fees plus interest and costs due to the state.
- II. After rendering a decision the commissioner shall file notice of the lien as follows:
- (a) In the case of personal property subject to the lien, including vehicles, the notice shall be filed with the secretary of state;

- (b) In the case of real property subject to the lien, notice shall be filed in the registry of deeds for the county wherein such property is situated;
 - (c) In the case of vehicles subject to the lien, notice shall also be filed with the motor vehicle administrator in the state in which the vehicle is registered.
- III. If the amount determined by the commissioner is not paid within 30 days or the decision of the commissioner is not appealed pursuant to RSA 260:51, the department shall have the authority to seize any real or personal property including vehicles subject to the above lien and to foreclosure upon the lien as provided in RSA 260:65.
- IV. The fees payable for filing or recording any notice of lien under paragraph II(a) or (b) or any certificate of release of such a lien in the same offices shall be in accordance with RSA 478:17-g.

Source. RSA 265:31. 1979, 358:8, XII. 1981, 146:1. 1994, 22:2. 1996, 292:34, 35. 2001, 102:28, 29, eff. July 1, 2001. 2005, 106:1, eff. Jan. 1, 2006.

**STATE OF NEW HAMPSHIRE
2006 INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE APPLICATION-NEW**

Remit To: State of New Hampshire Road Toll Bureau 33 Hazen Drive Concord NH 03305	FOR OFFICIAL USE ONLY License # _____ Qty _____ \$ _____ Decal # _____ to _____ Licensed Yes _____ No _____ New Applicant _____ Date _____ By _____ Additional _____
--	---

Please read instructions (see reverse) Before completing application

1. Applicant Legal Name	2. Trade/DBA Name (if different from legal name):	
3. Federal Employer Identification Number (FEIN)	4. Social Security Number (SSN)	5. US DOT Number
6. Physical Location	Street Address	City, State, Zip Code Location Telephone Number ()
7. Business Mailing Address	Street Address or PO Box City, State, Zip Code	
8. Contact Person	Telephone Number ()	Email Address:

9. Answer all of the following questions

In which jurisdiction is this fleet registered?	IRP Account # _____	Do you have bulk storage ____ yes ____no If yes, where?
Did you previously have any fuel tax accounts in NH? ____yes ____no		If yes, list ALL licenses or account number.
What is the primary nature of this business? (What product/service, i.e. Logging, farming, common carrier, private carrier etc.)		
Have you ever been licensed in another IFTA jurisdiction? ____yes ____no		If yes, list these jurisdictions
If yes, is your IFTA license currently suspended or revoked in that jurisdiction?		

QUANTITY OF VEHICLES REQUIRING DECALS: _____ @ \$10.00 PER SET = \$ _____. (Checks Payable to State of NH-Road Toll)

10. Complete all information on all vehicles which will have an IFTA decal (use additional sheets if necessary)

	Plate #	Year of Vehicle	Make of Vehicle	Fuel Type	GVW	# Axles	VIN #
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Certification By Applicant: Applicant agrees to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the base jurisdiction may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member states. Applicant agrees that the information given on this IFTA application, is, to the best of his or her knowledge, true, accurate and complete. "This application is signed under penalty of unsworn falsification pursuant to RSA 641:3."

Print Name:	Date:
Signature:	Title:

New Hampshire IFTA License Application – (RT129) Instructions

Mark the jurisdictions in which you travel, in the section below. **This section must be completed.**

You must complete the New Hampshire IFTA License Application (RT-129) regardless of fuel type for all qualified motor vehicles that will operate out-of-state. Qualified motor vehicles are designated as having:

- a) A gross vehicle weight or registered gross vehicle weight in excess of 26,000 lbs. or
- b) A gross combination weight in excess of 26,000 lbs. (i.e. a vehicle hauling a trailer other than a camper)
- c) **Any** vehicle with three axles or more, regardless of weight (except a recreational vehicle)

The decals must be applied to the exterior portion of both sides of the cab (Per R625 IFTA Articles of Agreement) and the license, or a copy, shall be carried in the vehicle before operating in any out-of-state jurisdiction.

INSTRUCTIONS

1. List the legal name of the business. If the business is owned by an individual, the legal name is the owner's name.
2. List the assumed business name (d.b.a.) If different from the legal business name. (I.e.: Jon Q Driver – d.b.a. Drivers Trucking)
3. List your federal Employer Identification Number (FEIN). If you do not have an FEIN and are not required to have one, leave this box blank and complete #4.
4. If you own the business as an individual enter your Social Security Number (SSN)
5. Enter your DOT number
6. List the business's physical location in NH and the telephone number at the physical location.
7. If you have a separate mailing address for your business, list that here.
8. List the name, telephone number and fax number of the person we should contact if we have questions about this application.
9. Answer all of the questions in the boxes.
10. Fill in all of the sections for EVERY vehicle which you are placing an IFTA decal on.

- | | |
|--|---|
| <input type="checkbox"/> All Jurisdictions | <input type="checkbox"/> New Mexico |
| <input type="checkbox"/> Alabama | <input type="checkbox"/> New York |
| <input type="checkbox"/> Alaska | <input type="checkbox"/> North Carolina |
| <input type="checkbox"/> Arizona | <input type="checkbox"/> North Dakota |
| <input type="checkbox"/> Arkansas | <input type="checkbox"/> Ohio |
| <input type="checkbox"/> California | <input type="checkbox"/> Oklahoma |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Oregon |
| <input type="checkbox"/> Connecticut | <input type="checkbox"/> Pennsylvania |
| <input type="checkbox"/> Delaware | <input type="checkbox"/> Rhode Island |
| <input type="checkbox"/> D.C. | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> Florida | <input type="checkbox"/> South Dakota |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> Tennessee |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Texas |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> Utah |
| <input type="checkbox"/> Indiana | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> Iowa | <input type="checkbox"/> Virginia |
| <input type="checkbox"/> Kansas | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Kentucky | <input type="checkbox"/> West Virginia |
| <input type="checkbox"/> Louisiana | <input type="checkbox"/> Wisconsin |
| <input type="checkbox"/> Maine | <input type="checkbox"/> Wyoming |
| <input type="checkbox"/> Maryland | Canadian Provinces |
| <input type="checkbox"/> Massachusetts | <input type="checkbox"/> Alberta |
| <input type="checkbox"/> Michigan | <input type="checkbox"/> British Columbia |
| <input type="checkbox"/> Minnesota | <input type="checkbox"/> Manitoba |
| <input type="checkbox"/> Mississippi | <input type="checkbox"/> New Brunswick |
| <input type="checkbox"/> Missouri | <input type="checkbox"/> Newfoundland |
| <input type="checkbox"/> Montana | <input type="checkbox"/> Nova Scotia |
| <input type="checkbox"/> Nebraska | <input type="checkbox"/> Ontario |
| <input type="checkbox"/> Nevada | <input type="checkbox"/> Quebec |
| <input type="checkbox"/> New Hampshire | <input type="checkbox"/> Prince Edward Island |
| <input type="checkbox"/> New Jersey | <input type="checkbox"/> Saskatchewan |

Definitions

Bulk Storage – Any fuel storage tank or container greater than 55 gallons. The fuel supply tanks of your motor vehicles or unlicensed equipment is not considered bulk storage.

Fleet – One or more qualified motor vehicles you will operate under this license.

IFTA – International Fuel Tax Agreement

DOT – Department of Transportation

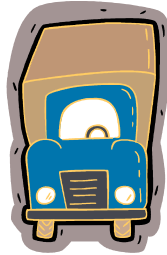
Jurisdiction – A state of the United States, the District of Columbia (D.C.), or a province, Northern or Yukon territories of Canada.

Qualified Motor Vehicle – A motor vehicle used, designed, or maintained for transportation of persons or property and having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or having three or more axles regardless of weight; or is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. **Qualified Motor Vehicle** does not include recreational vehicles.

Unsigned and incomplete applications will be returned
Any questions should be referred to the Road Toll Bureau at (603) 271-2311

License Year: _____

DECAL INVENTORY SHEET



Directions: As you put decals on your trucks, list the date, the decal number, the truck number, and the last 4 digits of the VIN for the corresponding truck. Like your mileage and fuel records, you must keep all unused decals for 4 years for audit purposes.

Line #	Date	Decal Number	Unit Number	Vin Number	Notes*
1					
2					
3					
4					
5					
6					
7					
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28					
29					
30					

This form may be reproduced

* This field is for documenting anything that affects the status of a decal. Example: "Sold Truck" may be noted.